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Ohio Revised Code

Section 126.45 Office of internal audit.

Effective: September 29, 2013
Legislation: House Bill 59

(A) As used in sections 126.45 to 126.48 of the Revised Code, "state agency" means the administrative departments listed in section 121.02 of the Revised Code, the department of taxation, the bureau of workers' compensation, the Ohio board of regents, the opportunities for Ohioans with disabilities agency, the public utilities commission of Ohio, the adjutant general, and the state lottery commission.

(B) The office of internal audit is hereby created in the office of budget and management to direct internal audits of state agencies or divisions of state agencies to improve their operations in the areas of risk management, internal controls, and governance. The director of budget and management, with the approval of the governor, shall appoint for the office of internal audit a chief internal auditor who meets the qualifications specified in division (E) of this section. The chief internal auditor shall serve at the director's pleasure and be responsible for the administration of the office of internal audit consistent with sections 126.45 to 126.48 of the Revised Code.

(C) The office of internal audit shall conduct programs for the internal auditing of state agencies. The programs shall include an annual internal audit plan, reviewed by the state audit committee, that utilizes risk assessment techniques and identifies the specific audits to be directed during the year. The programs also shall include periodic audits of each state agency's major systems and controls, including those systems and controls pertaining to accounting, administration, and information technology. Upon the request of the office of internal audit, each state agency shall provide office employees access to all records and documents necessary for the performance of an internal audit.

The director of budget and management shall assess a charge against each state agency for which the office of internal audit conducts internal auditing programs under sections 126.45 to 126.48 of the Revised Code so that the total amount of these charges is sufficient to cover the costs of the operation of the office of internal audit.

(D) At the request of any other organized body, office, or agency established by the laws of the state

for the exercise of any function of state government that is not described in division (A) of this section, the office of internal audit may direct an internal audit of all or part of that body, office, or agency. The office of internal audit shall charge an amount sufficient to cover the costs it incurs in relation to the requested audit.

(E) The chief internal auditor of the office of internal audit shall hold at least a bachelor's degree and be one of the following:

(1) A certified internal auditor, a certified government auditing professional, or a certified public accountant, who also has held a PA registration or a CPA certificate authorized by Chapter 4701. of the Revised Code for at least four years and has at least six years of auditing experience;

(2) An auditor who has held a PA registration or a CPA certificate authorized by Chapter 4701. of the Revised Code for at least four years and has at least ten years of auditing experience.

(F) The chief internal auditor, subject to the direction and control of the director of budget and management, may appoint and maintain any staff necessary to carry out the duties assigned by sections 126.45 to 126.48 of the Revised Code to the office of internal audit or to the chief internal auditor.